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Gina J. Nelson
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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No. : 10/731,489
Applicant : Mark L. Enders et al.
Title : NON-CIRCULAR STEERING WHEEL ASSEMBLY AND AIRBAG MODULE
Filed : December 8, 2003
TC/A.U. : 3616
Examiner : Barry J. Gooden
Docket No. : 14300

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO OFFICE ACTION

Dear Sir:

This paper is filed in response to the non-final Office Action of August 23, 2006. Please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.